G. R. S 58]

Previous references

File No 172 -/2

1912.

(Mun)

Serial Nos 1

Later references

) Mc 172-12 Pt 2, 13-15 B Oct 1915

) Regns 36-16-1

) S R 21-1b (Genl etc)

Gen. 218-1 (1)

PP. 62-13 (15)

pp 52-14 (1)

GENERAL AND REVENUE SECRETARIAT

LR 306-22 (1-5)

Serial Nos 1

Part B for ~~August '13~~ November 1912

SUBJECT

Municipal Taxation of the Palace Building

G O No 3274-93 & 4K Nov: 1912

Passes orders consolidating several orders issued from time to time in the matter of the exemption of the Palace Buildings from Mun: & other taxes

GPE.—1,000—22-10-12

G.T.I. Rec.

29/11/13

(1)

G R.S. 11] 1913 .

GENERAL AND REVENUE SECRETARIAT.

(Mun)

NOTES.

File No 172-12

FILE HEADING.

Muni Taxation of the Palace Buildings

From

No.	Dated	Received	
Diary No.	Enclos.	Spare Copies	Serial No.

BRIEF ABSTRACT OF LETTER.

Ex Empire from Secretary

NOTES AND ORDERS.

(P.T.O)

Notes—First Sheet

GPS—25,000- 15-6-12

Secretary to the Council

ection No 391 of 1907 was 216
has been removed. It seems an order of
on the other file
was issued in Feb
1909 or thereabouts directing
the exemption from payment
of house-tax (municipal)
on all buildings belonging
to the Palace -
Please get
the file

for
10/4/11

2 To the Suptd Pb4 IV for
compliance -

for
10/4 Asst
Dy 12/4/11

3 The order of April 1908 is,
I think, the latest order on the
subject the file containing
that order (No 391-07) to
now before the Dewan Sahib
Kindly see Pb I and reference
file to G. No. 164-1910 re
electric light installation
to buildings belonging to the
Palace.

Mad CS
13/4/1911

was also an order
re-exempting Palace (I)
from municipal taxation
on the buildings under
reference to Pb4 I for compliance
for
10/4/11

(1) File Embodying correspondence between Secretary and Palace.

Serial No.

1-7-10

a The corrections of the order of April 1908, and of the order of Jan? 1909 in so far as it relates to payment of municipal taxes on palace property, has been challenged in the light of the wording of proviso (a) to sec 59 of the Municipal Regn, 1906

Please request the Govt Advocate H.C.O to favour Govt with his opinion on the subject, and submit through Comm?rs

Vth 29/Nov/11

Secretary Br IV
for necessary action early

CSM
1/6/4 1/6/11

1 to 10/6
12-6-11

b (Forwarded to the Govt Advocate for favour of opinion)

D-Raghavendra Rao
2 6 11 For Secy

4 & c 52
14-6-11

IV
15/6

c The Municipal Regulation 1906 section 59 proviso (a) exempts from taxation any building set apart for the occupation of H H. the Maharaja. In respect of any other property belonging to his Highness which have been leased or rented out for profit no claim for such an exemption can be advanced The Municipal Regulation

Note—Contin. sheet.

Serial No.

Regulation of 1871 did not contain a provision similar to the one quoted above. Though the Mohatarfa rules of 1868 did not make any special reference to the property belonging to His Highness, a ruling of the Chief Commissioner declares that all buildings which under the "old system" of the country had a right to exemption reminaed untouched by those rules. Under the "old syatem" the buildings occupied by His Highness as well as those occupied by Mahomedans and Brahmins were all exempted from taxation but the latter class of buildings (of Mahomedans and Brahmins) were subjected to taxation after the Regulation of 1871 came into force. Thus it may safely be said that Mohatarfa rules ceased to be law after the passing of the Regulation of 1871 but by the saving clauses of this Regulation the taxes levied under the Mohatarfa rules were rendered lawful to be levied till revised under the subsequent regulation of 1871 ~~or 1906~~. I am therefore of opinion that all the buildings and lands within Municipal limits owned by His Highness but not used by him personally or members of his family, are subject to be taxed in the same way as the property owned by private individuals.

14 6. 1911

Govt. Advt.

Note.—Contn. sheet

Serial No

& File resubmitted with the Govt. Ad-
vocate's opinion for orders
Asst Secy) 20.6.11 Delle
19/6/11

9 In his note the Govt. advocate has not made reference to the words "or in respect of any vehicle, animal or other property belonging to the Rajah or the Maharaja" The order of April 1905 was based on the words "other property" quoted in the proviso to s 59
The attention of the Govt advocate might be drawn to the words above quoted & he may be asked whether in having regard to them he is still of the same opinion as before -

CAG
18/7/11

(10) Forwarded to Govt Advocate
- As requested
For Secy

10 as 7 8 9
9 7 11

(11) Under the English Common Law it is a prerogative right of the Crown not to pay rates Property owned and occupied

Vr. J. 18/7/11
18-8-11 Advt

Note:— Contd sheet

GPB—60,000 12-11-10

(6

Serial No

by the Crown is therefore exempt from taxation unless rendered liable either by express terms of a Statute or necessary implication.

2. The prerogatives of the Crown in this respect extend to private estates vested in the Sovereign in his body natural as they do to those vested in him in his body politic in right of the Crown, and the former can only be dealt with subject to the same incidents and formalities in general as the latter, the Sovereign being impressed, as it were in his body natural with the qualities of his body politic

92. Vol 7 of England ed of my

3 Similar principles appear to have been followed, from time immemorial in respect of the property vested in the Ruler of Mysore, and accordingly a long established usage has sprung up, by which prerogative privileges in relation to taxation have been

papers 4 391 & 1907 D.

Serial No.

recognised and continued in the case of all property belonging to the Palace -

219 · Vol 7 of England - Earl of Iddesleigh

This prerogative right cannot be diverted or abridged except by a positive provision of law - An express exemption of particular classes of Crown property in a statute — as the proviso proviso to § 59 of the Mysore Municipal Regulation, 1906 — is not sufficient to raise the implication that such property only is exempt and that other property not falling under the exception is liable -

The Sovereign cannot in any case whatever be stripped by a statute which does not expressly provide therefor, of "any part of his ancient prerogative or of those rights which are incommunicable or are appropriated to him as essential to his regal capacity"

16 - Castle on my land

GPS—20,20—12-6-10

Serial No

3 The above appear to be the general principles governing the prerogative privileges of H.H. the Maharaja in relation to rights of property. Turning now to the Statute law on the subject, it would seem that in 1871 when the sovereign rights of the Maharajah were apparently limited immunity from local taxation could be secured only by legislation, and accordingly § 65 of the Municipal Regulation of 1871 provided for the exemption of buildings set apart for the personal occupation of His Highness. With the accession of the State in 1881, however, the prerogative rights and privileges of the sovereign became invested in H.H. the Maharaja, and consequently, it appears to me that the immunity of the Palace property from taxation has since rested not so much on any positive provision of Statute as on the Common law rights of the Crown.

Serial No

14-M7.
England
of Holding

In this view of the case it would seem that the exemption of the buildings set apart for the occupation of the Maharaja or of the vehicles, animals or other property of His Highness, provided for in Sec 59 of the Mysore Municipal Regulation of 1906 is rather a superfluity. At any rate such exemption of particular classes of property can, in my opinion, hardly have the effect of imposing a liability on other classes of Palace property in derogation of the inherent prerogative rights of His Highness. In the circumstances, in construing the expression "other property" in the proviso to Sec. 59 it would be permissible to hold that it embraces all property belonging to His Highness the Maharaja other than those expressly mentioned in the section. In this connection it may be observed that the

Serial No.

c 191.
ote on
t law

Ejusdem Generis rule of interpretation is one to be applied with Caution, and that when the words are clear and unambiguous in their meaning, they must not be qualified on the ground of their association with other words + that words of limitation are not to be read into a Statute if it can be avoided

188

11.8.11

8. 8. 1911.

Advocate General
for the Advocate

GPB—55,000—27-4-10

Serial No.

12 — File transmitted with the Govt. Advocate's No 0 Opinion in the matter

Art 50 (15) Secy) 14 8 11 Secy
U. of H.

13 The present govt advocate's view seem to be fully in accord with the Hindu conception of sovereignty as the abode of autocratic power. subject to the good counsel is contained in the Dharma Sastras the king collected taxes for his expenses — which included those of the State politic as well — & there could be no such thing as taxes on private property.

14 The western idea was also similar in ancient times as shown by the conception of royal prerogative which still survives while the powers of the king in other directions have been limited.

15 It is of course quite open to His Highness to relinquish any part

Note—Contin sheet.

Serial No.

of the prerogative in respect of local taxation or limit it in any way.

Dewan through Chy

Chy
6/9/14

29/8
6-9-14

16) [illegible] file concerning this order of January 1909, there is a letter from the Private Secretary d. 21-10-8. in which the following passage is entered

"In my case, it (i.e. the) is right that Palace lands or other property are exempt from taxation) is not one that admits of discussion, the principle being based on time-honoured and invariable usage". The said order being clearly based on this direction, ~~I do not think that~~ I am inclined to think that the question can be reopened or discussed again only if it is known to be H. H.'s pleasure that it may be reopened.

Note—Contin. sheet.

Serial No.

17 Assuming however that such is His Highness' pleasure, I may observe that though the Municipal Regulation is referred to in the order, the interpretation that may be put upon S. 59 does not touch this case, as the demand to which this order relates is for revenue on agricultural lands situated outside Municipal limits. I think that the precedents support the decision, which need not be disturbed, as I presume that these lands had been in the possession of the Palace from time immemorial. I doubt if the same immunity would extend to ordinary Kandaya paying lands which the Palace may acquire from Private occupants by purchase.

18 It seems to me that where any matter is expressly

Note—Contn sheet.

Serial No.

dealt with by a Regulation, which in all cases is always enacted by His Highness the Maharaja himself, we are not at liberty to ignore its provisions, and fall back upon what we may (rightly or wrongly) deduce from the general rules of royal prerogative in England or doctrines of 'Common law' (I presume it is the Common law of England that is meant) as the Govt Advocate has done or from Conceptions derived from the primitive Hindu law from which we have drifted away in so many matters. When provisions limiting the privileges or prerogatives of Sovereignty are contained in a positive enactment, the logical course is to take such provisions as so many Co[illegible]

Note—Contn. sheet.

Serial No.

by the Maharaja or limitations on prerogative deliberately agreed to.

19 In Section 59, the taxes that may be levied by a Municipality are given in the following order: (i) a rate on buildings or lands or both, (ii) ~~to~~ (iii) a tax on vehicles, boats or animals, ~~(iii) to~~ (iv) an octroi on animals or goods (v) a tax on dogs, (vi) & vii) Sanitary Cess (viii) water rate, (ix) lighting tax (x) on trades & (xi) any other tax. In the proviso (a), it is stated that no tax shall be leviable in respect of a building or part of a building "set apart for the occupation of ~~of~~ the Maharaja or in respect of any vehicle, animal or other property &c". It seems to me that these words should be taken to refer to the items previously enumerated in

Note—Contn. sheet.

Serial No.

taxable in their order. Other property' following 'vehicle' & 'animal' should be taken to refer to 'animals & goods' on which octroi is leviable & (IV) & & dogs (V), and cannot refer back to lands which are named along with buildings under item [illegible]!

20. The opinion recorded by the previous Government Advocate seems to me to be correct; and the reasons given by the present for Advocate & dissent from it seem to be far-fetched & not Co-gent

21 Sd/- C. A. Elwes
C.A.
C.B.14

15/9/11

Sd/- [illegible]
19-9-11

22. I do not think that discussion

d 7 kms 216-10

S. 12]
...ral and Revenue
Secretariat.

File No. of 19

Serial No.

~~of the questions Cannot be opened without the express orders of H.H the Maharaja. If the Dewan Considers it necessary the matter may be brought up at a meeting of the Council~~

H.H.M
7.10.11

1385/1
9.10.11

Dewan

etc
H.H.M
7.10.11

5.10.11
STMA

Dewan
7.10.11

OTE—Contin sheet

GPB—20,000—12-5-10

Draft

D.O.No. 1822
Encl file

Bangalore,
7th January 1911.

My dear Sir,

With reference to para 2 of your D.O. letter No. 398 dated 7th January 1910, about the exemption of His Highness the Maharaja of Mysore from all forms of taxation, I am directed to forward for your information and return when done with, the office Note on the point raised by you.

I regret the delay. The file has mixed up with the old records & I regret the delay in answering your letter

Yours sincerely,

P. Raghavendra Rao Esqr., B.A., B.L.,
Huzur Secretary to His Highness the
Maharaja of Mysore.

Bangalore.
7 January 1922

Dated 7th January 1922

My dear Sir,

With reference to para 2 of your D.O. letter No 3908/37-G. dated 31st ult. about the Exemption of H.H. the Maharaja of Mysore from all forms of taxation, I am directed to forward for your info and return when done with, the Free note on the question raised by you.

Yours sincerely

Draft

Sd/- 7/1/22

A file was mixed with old records and I regret the delay in answering your letter

To,
The Resident at Mysore
H.S. Duke

ಶ್ರೀ. ಶ್ರೀ no. 2854 ಶ್ರೀ 22 7 11

Reply
11/7

(Call) [illegible]

Copies of [illegible] by [illegible] to the Palace

[illegible] Bangalore. 15-7-11

My dear Ramsatao

Just a line to point
you in mind of your so
kind to 1822 of 7 | 11 in
personal exemption of the
Highness the Maharaja from
all forms of Education I should
be

(21

GOVERNMENT OF MYSORE

D. O. No. 2620

Bangalore
26 July 1911

My dear Sri,

With reference to your D.O No 52 of 15th inst to Mr Jourdan Rowe I am desired by the Dewan to request that the Office note on the subject of personal exemption of H H the Maharaja from all forms of taxation forwarded with Mr Jourdan

(Q&R)

To P.S. D

D. No. 2866

GOVERNMENT OF MYSORE

The Palace,
Bangalore,
27yh July 1911.

Dear Mr.Matthan,

As requested in your D.O. letter No.2620 of yesterday's date, I am desired to send herewith the file received with Mr.Govinda Rao's D.O. letter No.1822 dated 7th January 1911.

Yours sincerely,

W 3591

To 583

The Palace.

Reply by 10/2/11 Bangalore 10 2 12

Dear Mathew

Refer your to letter No 2620 of 26.7.11 As desired in the file received instructions to the letter No 1822 of 7.11.11 was sent by your letter cited as No 30 of 27.7.11 and nothing has since been heard in the matter Can you tell me whether the proposal should be

Yours sincerely

P. T. Appachu Ranga

Secretary
MR - 10.2.12

P.T.O

(1)-4

Registered Extract

DO No 26209/24711
from Under Secre-
-tary to Hon'ble Secy
-tary to —

Requesting re
-turn of papers
relating to the
question of per-
-sonal exemption
of H.H the Maharaja
from all taxation
—

DO No 80 D 27.7.11
(Fr 2866) from Mr
Nivaya -

Returning the
papers asked for

The whole file
is noted as having
been sent to Under
Secretary on 27/7/11
MR 10 2.12 (P.T.O)

remember what the
was taken from me
Sir Govinda Rao Please
with — regret by
12/2/12

(1)

This is an
Hic file, bearing
on the question
enumerated form a
note by the Secretary
covering letter, which
is first kept - (F 13857
9. 50. 11)

(96

Express 14th Feb 1912
Bangalore
15th Feb 1912

Dear Sir,

Who pays for the
water supplied to the Mysore
and Bangalore Palaces?
Is the Consumption free?

I shall thank you to
let me have an early
reply for the information

Yr

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record]

Letter dt 15th Feb 1912 from the Private Secy. to the Dewan enquiring for the information of the Dewan whether the Consumption of the waters in the Mysore and Bangalore Palaces is free.

As the information is not available in this office, draft d/o to the Vice-President of the Executive Council is submitted

Mysore
15/2/12

2. d/o issued today.

3 d/o dated 15.2.1912 sent 5690-5691 to Mysore Dewan

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

(IPB—30,000 21-2-11

(2)

G R S 18]

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record]

Krishnaswami Rao and
M Subba Rao

Requests to be informed whether in regard to the Palaces at Mysore and Bangalore the General Water tax and fees for excess consumption of water are paid to the Municipality by the Palace Deptt

Ref to D.O dated 17th Feb. 1912 from Dewan M. Sabba Rao

Notes in reply that as the Palace buildings are exempted from Municipal taxation as per sec 69 (a) of the Mumbai Regn no water tax is enforced and that the water supply will not

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPE—50,000—23-2-11

G.R.S 13]

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record]

not also been remitted to the Municipality any bills on account of excess water charges

5th Do dated the 20th Feb: 1912 from Mr Raj. Varadha Rami Rao

Stated, in reply, that the Palace in the Fort, the Jaganmohan Palace, the Pleasure Palace and the Chamundi Vihar - the residence of H H the Yuvaraja - have not been supplied with water and no excess charges are being levied in respect of them.

6 Submitted.

Put up

19.2.12

The information wanted is contained

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPE—30,000—21-2-11

(G.R.S 18)

(80)

Routine Notes

[To be used only for notes, requisitions, etc., not intended for permanent record]

in the replies received from the Vice Presidents of the Bangalore and Mysore City Municipals No water-tax is owed to be paid in respect of water supplied to the palaces in Bangalore and Mysore.

Private Secy
to the Dewan) 10-2-12 Illegible

N B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.P.B.—50,000—23-2-11

My Dear Sir

Will you kindly let me know by return mail whether the General water-rates and fees for excess consumption of water are paid to the Municipality or the Palace Deptt. in regard to the Palace at Mysore Bangalore

Yours truly
sd

To Mr Krishnaswami Rao
M. Subba Rao
V.O. Mysore

5690
5691.
15-2-12

Office of the Municipal Council,

Bangalore City, 17th February 12.

Dear Sir,

With reference to your D.O.letter No. 5691 dated the 15th instant, I beg to state that as the Palace Buildings are exempted from Municipal taxation as per Section 73(a) of the Regulation, no water tax is imposed.

The Water Supply Department also has not been sending to the Municipality any bills on account of excess water charges.

Yours faithfully,

Vice President.

C. B.

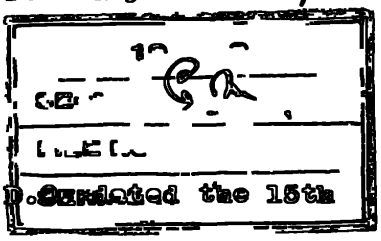
K. Mylar Rao Esq., B.A., B.L.,
Assistant Secretary to Govt,
Genl. & Rev. Depts, Bangalore.

City Municipal Office,

Mysore,

18th February 1912.

DIARY No. 4579



My dear Sir,

In reply to your D. dated the 15th February 1912, I am to state that the Palace in the Fort, the Jagammohan Palace, the Pleasure Palace and the "Chamundi Vihar" the residence of H.H. the Yuvaraja, have not been assessed to the water rate, and no excess charges are being levied in respect of them.

Yours sincerely,

M. Krishnaswamy R

To,

K. Mylar Rao, Esq., B.A., B.L.,
Assistant Secretary to Govt.

(34

[illegible. 26]

File No.

Serial No.

er No of letter replied to

Dept. 3224/Ex 1/12 Bangalore
No 21 Feb 12

neral and Revenue Secretariat
( )
, the 19

To

P Rajaveendra Row Esq
Huzur Secy
Mysore

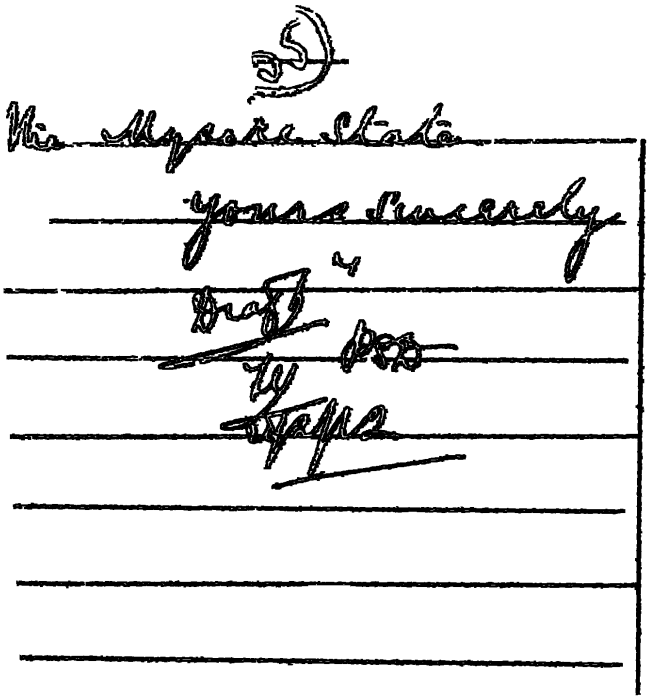
te of issue

ued by

With reference to the
Correspondence ending
with your D O Letter No 563-1
the address of M/s K. Mattiram
I am directed to submit a
brief note relating to the
Exemption of H H the Maha
Raja of Mysore from pay
ment of taxation and other
Charges both Imperial and Provincial

over the

SUBJECT



List of enclosures,

Copied by

Examined by

GPO—[illegible]—12-8-10

(26)

D°. N° 102

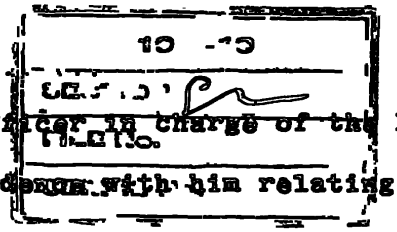
Confidential

Office of the City Municipal Council,

Mysore.

---.000.---

Dated the 25th March 1912



My dear sir,

I learn from the Officer in charge of the Palace Establishments that the correspondence with him relating to the claim of the Municipality for arrears of taxes on buildings -- belonging to His Highness and not set apart for His occupation and arrears due on the houses of Palace Sepoys, has been forwarded to the Government. As regards the liability of Palace buildings to Municipal taxation, the Special Duty Amildar's letter dated 17th February 1911, copy of which was forwarded with my letter No.472 dated 28th February 1911to the Palace -- Officer shows that the buildings were and are liable to Municipal taxation.

2. As regards the claim to arrears of taxes on the houses of the Palace Sepoys, I find that it was the uniform practice for the Municipality to send a list of the same to the Palace

G.R.S. 26]

(37) File No.

Serial No.

Ananta Vihar
Kandy
No. 1st May 12

Diary No of letter replied to

D.O. No. 296
Encl file

General and Revenue Secretariat
( )
, *the* 19

To

P. Raghavendra Rao Esq
Mayor's Secy
Negapatam.

Date of issue

Signed by

In continuation of my D.O. letter No. 3224 of 21st Feb 1912 relating to the exemption of H.H. the Maharaja from payment of taxes and other charges both town and outside the Imperial State, I am directed to forward herewith a corresponding D.O. letter No. 1025 dated 25 March 1912 received from the Vice President, Imperial City Municipal Council stating that the Municipal

taxes

OVER

SUBJECT

houses on the houses occupied by the Palace Depot have not been paid since 1902-03 and that the arrears amounted to Rs. 5109-7-1. The Bureau requests that the matter may receive your attention early

yours sincerely

Draft
27/28
2.11.12

List of enclosures,

Copied by

Examined by

GPB—50,000—28-2-13

(39.

7997

THE PALACE,

MYSORE

20th September 1912.

My dear Govinda Rao,

Reference:- correspondence ending with your D.O. letter, No.3324 of 21-2-1912, giving cover to file in the matter of the exemption from taxation of Palace Properties &c. I have submitted the matter to His Highness the Maharaja, and after due deliberation, he has come to the decision that all Palace owned properties lying within Municipal limits should be exempt from all Municipal taxation. Will you kindly let the Dewan know this now? Orders in the matter will have to issue, and, I think, it would be better if His Highness' approval to the draft were obtained previously.

I am sending herewith, for the information of the Dewan and record, a classified up-to-date statement of all Palace owned properties in Mysore and the details given

Statement of Palace Properties in Mysore

Buildings used as residences by His Highness, or for the accommodation of his guests and necessary adjuncts thereto i.e., Stables, Garage &c.

---

1. Fort Palace.
2. Jagenmohan Palace.
3. Summer Palace.
4. Vasantha Mahal.
5. Stables.
6. Garage.
7. Salgeri attached to Fort Palace.
8. Old Marohatti with adjoining Nivedana House.
9. Cattle Marohatti.
0. Bullock Marohatti.
1. Zinc sheet house in elephant stall compound.
2. Devarajiah's bungalow (used as Gajasala Stores).
3. Old Jansala.
4. Tiled Gunshed & Barood Khana adjoining it.
5. Engine House facing New Palace.
6. House in Fort used as Palace Khajana.
7. Body Guard Stables.
8. Doctor's Bungalow.
9. Hill View.
0. Bullock shed adjoining Hill View.
1. Special Cow shed (near Garage.)
2. Coachmen's lines on Garage Road.
3. " " " Hyder Gunta.
4. Mussalman Syces quarters opposite the Zoo Gardens.
5. Tamil Syces quarters.
6. Body Guard Officials quarters.
7. Bandsmen's lines.
8. Two tiled houses opposite to bullock Marohatti used by Mahouts.
9. Nazarbad Barood Khana.
0. Jansale Fort South Gate.

:ngs given as rent free residences to relations or Officials, etc.

all easements being paid for by tenants themselves.

2

=ramraj Bahadur's old House in the occupation of Mrs.C.Raje Urs.

ppaji's house used by Mr.Kantaraj Urs.

ouse opposite Western Diddi Bagal (proposed to be demolished, tenanted at present by Kempammanni)

he Rana Sahib's quarters

alace Controller's quarters

alace Electrician (& Mechanic's) quarters.

oo Superintendent's quarters.

and Master's quarters

table Veterinarian's quarters.

Motor Engineer's quarters.

Body Guard Commandant's quarters.

Stable Officials' quarters.

Chauffeurs' quarters.

European Nurses quarters.

Indian Nurse's quarters.

Bungalow (tenanted by Mr.Van Ingen)

3.:2.Such easements as are enjoyed by the tenants of any of the above will be personal to them only. Future tenants will be liable to pay charges for lights (Electric), water, &c., themselves.

2. Buildings, now rented to outsiders, should be resumed for Palace purposes within one year from this date, unless the present tenants are prepared to vacate them earlier, which circumstance should be taken prompt advantage of. In future, no Palace Buildings should be given out on rent to any one unconnected with the Palace.

Pl
20 7 12

Buildings Set Apart For Public Purposes. 63

3

ımarajendra Zoological Gardens.

ɔ Chatram used as Maharaja's Sanskrit College.

d Chatram in old Agrahar used as Maharaja's feeding Chatram.

use used as Palace Dispensary.

su Student's Home and Superintendent's quarters.

.thavilas Dharmasala.

.led House near Eastern Diddi Bagal used as Ammaladevatamma's Temple.

rrack North of Body Guard Stables used as Krangere Dispensary.

.led House adjoining the above.

mi Chatram.

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BUILDINGS NOT COMING UNDER ANY OF THE [illegible] TERMS
for any charge
CHARGES MENTIONED.

(These are outside city Municipal Limits.)

4.

Ahmballi Bungalow.

Bheeramma's Chatram.

Bungalow in Cobe's Garden and Cantonment Bungalow attached to

Cattle pound in Anyanakere Kaval (used by Karobatti)

Palace on Chamundi Hill in charge of Karahamath Department.

Guard House on the Chamundi Hill.

Fuel House near the bungalow on the Chamundi Hill used by
Khas Samukha Department

Gaddige Mane on Chamundi Hill used as Parmathegar's Quarters.

20 9 12

46

THE PALACE,

MYSORE

23 9 12

My dear Rama Rao.

Enclosed, Khaas Jamadi has
original memo of the private secre-
tary to the Resident re Exemption from
Payment of Cess on palace Properties
as also two other papers belonging
to your office

I have retained a copy of the memo
& you will not therefore trouble to
send me one

Yours sincerely
[illegible]

Submitted D.P.S.O.
with connected file
C.R. 25/9/12

D.O. Draft (46)

Subject:- Exemption of His Highness the Maharaja of Mysore from payment of taxation under the several Regulations and rules in force in Mysore State and outside Mysore.

In the Mysore State.

1. The Municipal Regulation VII of 1906.

Under proviso (a) to Section 59, no tax, other than a special sanitary cess or a water rate can be imposed without the express consent of Government in respect of any building set apart for the occupation of His Highness the Maharaja of Mysore or in respect of any vehicle, animal or other property belonging to His Highness the Maharaja. No toll shall also be levied for the conveyance of the property of His Highness the Maharaja. This statutory provision has been affirmed in Government Order No.9956-7/M1.391-07-2 dated 4th April 1908.

Now collection marked A

A

2. The Mysore Local Boards Regulation II of 1902.

A specific exemption is provided

for either in the Local Boards Regulation or in the rules issued thereunder.

3. The Mysore Land Revenue Code IV of 1888.

There are no rules or orders on the subject. The recognised policy of Government has been not to levy any assessment on Palace lands. All lands in the possession and enjoyment of the Palace are exempted from payment of land revenue (including water-rate, local and irrigation cesses) and contribution towards the cost of Government irrigation works (vide Government Order No.R.4464-75/L.R.189-08-1 dated 7th January 1909).

4. The Mysore Stamp Regulation II of 1900.

Government has directed the remission of duties chargeable in respect of instruments executed by or on behalf of or in favour of the Mysore Palace in cases where the Palace would otherwise be liable to pay the duty. (No.Fl.234/S.H.4-05-3 dated 8th July 1905).

5. Electrical Department hi

ngalore Palace.
a Palace, Mysore.
gammohan Palace, Mysore.
santha Mahal, "
ector's bungalow, "
ll View, "
lace Stables, "
lace Garage, "
mmer Palace, "

in Collection I'
marked

in Coll" "E"
marked

The bills for electric power supplied to the marginally noted Palace properties were ordered to be debited to "General Administration" (Government Order No.G2347-8 G.M.153-09-1 dated 12th October 1909 and General Secretary's letter No.G.6193 dated 24th April 1911 to the address of the Chief Engineer).

6. Water Supply Department bills.

The Vice Presidents of Mysore and Bangalore cities state that no water tax is levied on Palaces at Mysore and Bangalore. The Vice-President, Mysore, adds that the marginally noted buildings (vide No 1, 2 & 3) are also not assessed to the water rate and that no excess charges are being levied in respect of them.

ne Jagammohan Palace.
he Pleasure Palace.
he Chamundi Vihar.
asantha Mahal.
ector's bungalow.
ill View.
alace Stables.
alace Garage.
he Summer Palace.

(given marked by the A
Table of enclosures.
to form margin of page
as 6 supra) HH

7. Outside Mysore Territory.

In the absence of information as regards the nature of property owned by His Highness outside Mysore, it is not possible to examine the subject. In respect of Ooty properties, I understand

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that the Palace pays the Cotacamund Municipal Council municipal taxes.

8. T o l l s.

The Madras Municipalities Act III of 1884 does not provide for the grant of exemption to any authority from payment of tolls.

9. The Madras Local Boards Act V of 1884.

Section 63 provides for exemptions "either on the ground of poverty or for any other sufficient cause."

10. The Bombay Municipalities Act.

No provision for exemption.

11. The Bombay Presidency Act III of 1875.

Section 5 empowers the Governor in Council to grant and define exemptions.

'Foreign rulers or Native Chiefs and their followers or retainers are exempted from payment of tolls in Bombay Presidency (vide Bombay Government Notification P.W.D No.82 dated 7th June 1901).

20th Feb 42

GO.

Bangalore

D. O. No. 890/En. 1/6 1 October 1

L.

D Devaraj Urs Esq
Secnd Councillor

My dear Sir,

I shall feel obliged by your examining the draft of G.O. on the top of this file and letting me know whether you find it all right and whether you consider any amendments necessary.

Yours sincerely
Sd/ T. Anantakrishnan

"Copy"

1/10/71

Encl draft order with file re exemption of U.N. the Ambassador from payment of taxes on

D. O. No. E 90 1/4 fle

My dear

I shall feel obliged by your examining the draft of GO on the top of this file & letting me know whether you find it all right & whether you consider any amendments necessary

Yours sincerely

D. Devaraj Urs Esq
Secretary

Vide letter

To.

P Raghavendra Row Esq
Huzur Secretary

My dear Sir,

With reference to your
D O letter No 258 & 20th Sep 1912
to the address of T Govinda
Row conveying His Highness'
orders in the matter of
the exemption from taxation
of Palace properties, I
submit for H H's orders
the draft of a G O Con-
solidating & Communicat-
ing the Scattered orders
on the Subject

I The

I. The draft closely follows
with minute alterations
the Note which accompanied

Foreign Office 30 October 1912

224 & 21st Oct. 1912 The 2nd Commission
has been cancelled. Yours sincerely

Draft

By Hewan

D.O.No. 947/Eng/12

Bangalore,
3rd October 1912.

My dear Sir,

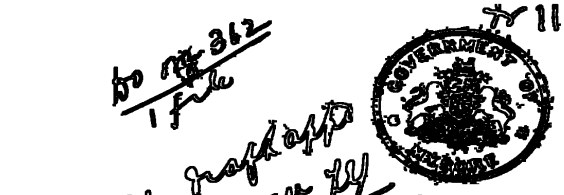
With reference to your D.O.letter No.258 dated 20th September 1912 to the address of Mr. T. Govinda Row, conveying His Highness' orders in the matter of the exemption from taxation of Palace properties, I submit for His Highness' orders the draft of a Government Order consolidating and communicating the scattered orders on the subject.

2. The draft closely follows with suitable alterations, the note which accompanied Mr. Govinda Row's D.O.letter No.3224 dated 21st February 1912. The Second Councillor has been consulted and he approves also.

Yours Sincerely,

P.Raghavendra Rao Esqr., B.A., B.L.,
Huzur Secretary to His Highness
the Maharaja of Mysore.

65



The Palace
Mysore 23.10.17

My dear Sir

I am returning herewith
the draft G.O. which covers
the years to which no-cut
leave desired to may that
it needs with the approval
of His Highness the Maharaja.

The

R S. 12]
s ural and Revenue Secretariat.

dl File No. 172 of 19 12 (56)

Serial No	
1	G.O. No. 3274-93 Dated the 6th November 1912. Passes orders Consultating several orders issued from time to time in the matter of the Construction of the Palace buildings from Ground. and Miscellaneous

97

[ors—Contin. sheet

GPS—21,000—19-3-12

Proceedings of the Government of His Highness the Maharaja of Mysore.

Order - 3274-93 mc 172-12=1 9 4 11 12

His Highness the Maharaja of Mysore is entitled to certain exemptions from payment of taxation and other dues under certain Regulations and Rules in force in Mysore. As the orders on the subject passed from time to time are contained in scattered Government Proceedings, it is considered advisable to consolidate and communicate them for the information and guidance of the Government Departments concerned.

2. The Municipal Regulation VII of 1906. - Under proviso (a) to Section 59, no tax other than a special sanitary cess or a water rate can be imposed without the express consent of Government in respect of any building set apart for the occupation of His Highness the Maharaja or in respect of any vehicle, animal or other property

belonging to His Highness the Maharaja. No toll can also be levied for the conveyance of the property of His Highness the Maharaja. This statutory provision has been affirmed in Government Order No 9956-7/Ml.391-07-2 dated 4th April 1908.

☞ A list of Palace owned properties within the Municipal limits of Bangalore and Mysore cities is appended to this order.

In the case of buildings at Mysore given as rent free residences to His Highness' relations or to the Palace officials, charges for electric power and water supplied by the tenants themselves. But such charges will not be levied from the present tenants. Future tenants will be liable to pay such charges. The Palace Controller is requested to intimate to the Municipal President/ the Superintendent of the Mysore Electric Power Lighting, changes in the occupation from time to time.

4. <u>The Mysore Land Revenue Code IV of 1888 and the rules issued thereunder.</u>

All lands in the possession and enjoyment of the Palace are exempted from payment of land revenue, including water rate, local and irrigation cesses (vide Government Order No.R.4464-75/L.R.189-08-1 dated 7th January 1909).

5. The Mysore Stamp Regulation II of 1900. (Exemption of duty) the stamp duty is chargeable in respect of instruments executed by or on behalf of or in favour of the Mysore Palace in cases where the Palace would otherwise be liable to pay the duty (vide Government Order No.Fl.234/S.R.4-05-3 dated 8th July 1905).

6. Electrical Department Bills.

1. The Bangalore Palace,
2. The Palace, Mysore.
3. The Jagammohan Palace, Mysore.
4. The Vasantha Mahal, Mysore.
5. The Doctor's Bungalow, Mysore.
6. The Hill View, Mysore.
7. The Palace Stables, Mysore.
8. The Palace Garage, Mysore.
9. The Summer Palace, Mysore.
10. Chamundi Lodge and Jaganmohan Palace

The bills for electric power supplied to the marginally noted Palace properties are debitable to 'General Administration'.

Secretary to Government.

(4

To.

1) The Secretary to the Govt of Mysore, P.W.D
2) ——do——do—— Railways
3) ——do——do—— Financial Depts
4) ——do——do—— Geological Depts
5) The Military Secy to H H the Maharaja of Mysore
6) The Palace Controller,
7) The Revenue Commissioner,
8) The Inspector General of Registration & Ex-officio Comm of Stamps
9) The Presidents of the Bangalore & Mysore City Municipalities
10) The Deputy Commrs of Dists
11) The Registrar of the Chief Court
12) The Inspn Secretary

P T.O

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Statement of Palace Building property in Bangalore city

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1 The Palace, Bangalore

Buildings

Statement of Palace Properties in Mysore. Cal. 6

Buildings used as residences by His Highness, or for the accommodation of his guests and necessary adjuncts thereto, i.e., Stables, Garage, &c.

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1. Fort Palace.
2. Jaganmohan Palace.
3. Summer Palace.
4. Vasantha Mahal.
5. Stables.
6. Garage.
7. Salgeri attached to Fort Palace.
8. Old Karohatti with adjoining Nivedana House.
9. Cattle Karohatti.
10. Bullock Karohatti.
11. Zinc sheet house in elephant stall compound.
12. Devarajiah's bungalow (used as Gajasala Stores).
13. Old Jamsale.
14. Tiled Gunshed and Barood Khana adjoining it.
15. Engine House facing New Palace.
16. House in Fort used as Palace Khajana.
17. Body Guard Stables.
18. Doctor's Bungalow.
19. Hill View.
20. Bullock shed adjoining Hill View.
21. Special Cow shed (near Garage).
22. Coachman's lines on Garage Road.
23. " " " Hyder Gunta.
24. Musalman Syces quarters opposite the Zoo Gardens.
25. Tamil Syces quarters.
26. Body Guard Officials quarters.
27. Bandsmen's lines.
28. Two tiled houses opposite to bullock Karohatti used by Mahouts.
29. Nazarbad Barood Khana.
30. Jamsale Fort South Gate.

7

31. Old Hospital building in the Karanji Garden.

32. Terrace building in Chamagra Garden.

33. Tiger house in Chamanpatti Garden.

34. Bungalow and house in Madhuvana Garden (used by Loka-ranjan Mahal).

(8) The Mysore

Buildings given as rent free residences to relations or officials in the Palace

******

1. Sivarampraj Bahadur's old House in the occupation of Mrs. C.Raje Urs.
2. Dasappaji's house used by Mr. Kantaraj Urs.
3. House opposite Western Diddi Bagal (proposed to be demolished - tenanted at present by Kempammanni).
4. The Rana Sahib's quarters.
5. Palace Controller's quarters.
6. Palace Electrician (& Mechanic's) quarters.
7. Zoo Superintendent's quarters.
8. Band Master's quarters.
9. Stable Veterinarian's quarters.
10. Motor Engineer's quarters.
11. Body Guard Commandant's quarters.
12. Stable Officials' quarters.
13. Chauffeurs' quarters.
14. European Nurse's quarters.
15. Indian Nurse's quarters
16. Bungalow (tenanted by Mr Van Ingen)

(9)

Palace Buildings set apart for Public purposes in Mysore City

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1. Chamarajendra Zoological Gardens.
2. New Chattram used as Maharaja's Sanskrit College.
3. Old Chattram in old Agrahar used as Maharaja's feeding Chattram.
4. House used as Palace Dispensary.
5. Arsu Student's Home and Superintendent's quarters.
6. Sithavilas Dharmasala.
7. Tiled house near Eastern Diddi Bagal used as Ammaladevat-amma's Temple.
8. Barrack north of Body Guard Stables used as Erangurs Dis-pensary.
9. Tiled house adjoining the above.
10. Kami Chattram.

Proceedings of the Government of His Highness the Maharaja of Mysore,

No 3274-93—Ml. 172-12-1, dated Bangalore, 4th November 1912.

Order.—His Highness the Maharaja is entitled to exemption from payment of taxation and other dues under certain Regulations and Rules in force in Mysore As the orders on the subject passed from time to time are contained in scattered Government Proceedings, it is considered expedient and advisable to consolidate and to communicate them for the information and guidance of the Government Departments concerned

2 *The Municipal Regulation, VII of 1906*—Under proviso (*a*) to section 59, no tax other than a special sanitary cess or a water rate can be imposed without the express consent of Government in respect of any building set apart for the occupation of His Highness the Maharaja, or in respect of any vehicle animal or other property belonging to His Highness the Maharaja. No toll can also be levied for the conveyance of the property of His Highness the Maharaja. This statutory provision has been affirmed in Government Order No 9956-7—Ml 391-02, dated 4th April 1908.

3 A list of Palace owned properties within the Municipal limits of Bangalore and Mysore Cities is appended to this Order

In the case of buildings at Mysore given as rent free residences to His Highness' relations or to the Palace officials, charges for Electric power and water-supply are payable by the tenants themselves But such charges will not be levied from the present tenants Future tenants will be liable to pay such charges The Palace Controller is requested to intimate to the Municipal President, and the Superintendent of the Mysore Electric Power Lighting, changes in the occupation from time to time.

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6 *The Electrical Department Bills*—The Bills for Electric power supplied to the marginally noted Palace properties are debitable to 'General Administration

1. The Palace, Bangalore.
2. The Palace Mysore.
3. Jaganmohan Palace Mysore.
4. Summer Palace Mysore.
5. Varantha Mahal, Mysore.
6. Doctor's Bungalow Mysore.
7. Hill View Mysore
8. Palace Stables Mysore.
9. Palace Garage, Mysore
10. Chamarajendra Zoological Gardens, Mysore

K R. SRINIVASIENGAR,
Offg Secy to Govt, Gen. & Rev Depts

To—The Secretary to the Government of Mysore, Public Works Department.
The Secretary to the Government of Mysore, Railways
The Secretary to the Government of Mysore, Financial Department.
The Secretary to the Government of Mysore Geological Department.
The Military Secretary to His Highness the Maharaja of Mysore
The Palace Controller in Mysore.
The Revenue Commissioner in Mysore
The Inspector-General of Registration and Ex-Officio Commissioner of Stamps
The President of the Bangalore and Mysore City Municipalities
The Deputy Commissioner of Districts
The Registrar of the Chief Court of Mysore
The Private Secretary to His Highness the Maharaja of Mysore

Local Fund and Sanitary (Municipal), dated 4th November 1912

Statement of Palace Building Property in Bangalore City

1 The Palace, Bangalore

Statement of Palace Building Properties in Mysore City

Buildings used as residences by His Highness, or for the accommodation of his guests and necessary adjuncts thereto, *i e*, stables, garage, etc

1 Fort Palace
2 Jaganmohan Palace
3 Summer Palace
4 Vasantha Mahal
5 Stables
6 Garage
7 Salgeri attached to Fort Palace
8 Old Karohatti with adjoining Nivedana House
9 Cattle Karohatti
10 Bullock Karohatti
11 Zinc sheet house in elephant stall compound
12 Devarajiah's Bungalow (used as Gajasala stores)
13 Old Jansine
14 Tiled Gunshed and Barood Khana adjoining it
15 Engine House facing New Palace
16 House in Fort used as Palace Khajana
17 Body Guard Stables
18 Doctor's Bungalow
19 Hill View
20 Bullock shed adjoining Hill View
21 Special Cow shed (near Garage)
22 Coachman's Lines on Garage road
23 Coachman's Lines on Hyder Gunta
24 Mussalman Syces quarters opposite the Zoo Gardens
25 Tamil Syces quarters
26 Body Guard Officials quarters
27 Bandsmen's Lines
28 Two tiled houses opposite to Bullock Karohatti used by Mahouts
29 Nazarabad Barood Khana
30 Jansale Fort South Gate
31 Old Hospital Building in the Karanji Garden
32 Terrace Building in Chamagia Garden
33 Tiled house in Chamanpatti Garden
34 Bungalow and house in Madhuvana Garden (used by Lokaranjan Mahal)

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1 Sivaramaraj Bahadur's old house in the occupation of Mrs C Raja Urs
2 Dasappaji's house used by Mr Kantaraj Urs
3 House opposite Western Diddi Bagal (proposed to be demolished -tenanted at present by Kempammanni)
4 The Rana Sahib's quarters
5 Palace Controller's quarters
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7 Zoo Superintendent's quarters
8 Band Master's quarters
9 Stable Veterinarian's quarters
10 Motor Engineer's quarters
11 Body Guard Commandant's quarters
12 Stable Officials quarters
13 Chauffeurs quarters
14 European Nurse's quarters
15 Indian Nurse's quarters
16 Bungalow (tenanted by Mr Van Ingen)

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2 New chattram used as Maharaja's Sanskrit College
3 Old chattram in old Agrahar used as Maharaja's feeding chattram
4 House used as Palace Dispensary
5 Arsu Students Home and Superintendent's quarters
6 Sitlavilas Dharmasala
7 Tiled house near eastern Diddi Bagal used as Ammaladevattamma's temple
8 Barrack north of Body Guard Stables used as Erangere Dispensary
9 Tiled house adjoining the above
10 Inam chattram

120

1912-13

GOVERNMENT OF HIS HIGH
THE MAHARAJA OF MYSOR

LOCAL FUND AND SANITAR
(MUNICIPAL)

PROCEEDINGS

Dated 4th November 1912

No 3274
172

Passes orders in the matter of t
exemption of Palace properties from
ation under certain Regulations
Rules in force in Mysore

GPB—24 11 12—300